

City of Philadelphia



(Bill No. 250202)

AN ORDINANCE

Amending Section 19-1806 of The Philadelphia Code, entitled “Authorization of Realty Use and Occupancy Tax,” to eliminate certain exemptions, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Title 19 of The Philadelphia Code is hereby amended to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

* * *

CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

* * *

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

* * *

(4) Rate and Computation of Tax.

* * *

(c) Computation for Tax Years beginning on or after July 1, 2013. The tax to be paid by the user or occupier, for the tax year beginning July 1, 2013, and for all tax years thereafter, shall be computed as follows:

* * *

(.4) For purposes of this subsection (c):

* * *

(.b) The Exemption Amount shall be as follows:

[Tax Year Beginning]
Applicable Period

Exemption Amount

July 1, 2013

\$177,000 per property

City of Philadelphia

BILL NO. 250202 *continued*

Certified Copy

July 1, 2014	\$177,000 per property
July 1, 2015 [and thereafter] <i>to December 31, 2025</i>	\$165,300 per property
<i>January 1, 2026 and thereafter</i>	<i>\$0 per property</i>

Where there are multiple taxpayers using or occupying a property, the Exemption Amount shall be allocated equally among all such taxpayers, so that each taxpayer's Exemption Amount shall be the Exemption Amount per property divided by the number of taxpayers using or occupying the property. Every landlord shall provide to the tenants of a property the number of users or occupiers of the property.

* * *

Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.

City of Philadelphia

BILL NO. 250202 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on June 12, 2025. The Bill was Signed by the Mayor on June 13, 2025.

A handwritten signature in black ink, reading "Elizabeth McCollum". The signature is fluid and cursive, with the first name "Elizabeth" and last name "McCollum" clearly distinguishable.

Elizabeth McCollum
Chief Clerk of the City Council